Rao Sahib C. J. Mathew *(Secretary to Government):* The order is dated 24th September 1946.

Mr. C. R. Iyyunni *(Minister for Revenue):* Under such circumstances I do not think there can possibly be a reasonable complaint for making this appointment and for granting this additional allotment. I pray that this House may be pleased to grant these amounts.

Demands put and carried

(17) "34-Industries (Transferred)"

Mr. C. R. Iyyunni *(Minister for Revenue):* I move for an additional allotment of Rs. 4,434 under "34-Industries (Transferred)—Cherpu Centre—Other charges". Last year, a sum of Rs. 6,000 was set apart for the construction of a semi-permanent shed in the Industrial Centre, Cherpu. It was subsequently found that the amount of Rs. 6,000 was not sufficient and a sum of Rs. 4,434 was found wanting. It is for that purpose that I ask for an additional allotment of Rs. 4,434 under that head. I pray that the House will be pleased to grant this allotment.

Mr. P. A. Muhamed Ashroff *(Cranganur):* On a point of information, Sir. May I know whether there is any portion of the Industries Department which is reserved?

Mr. President: Order, order. The "Industries (Transferred)" here is a quotation from the Budget. At the time the Budget was drafted, part of the Industries Department was reserved. Now there is no reserved Department.

Demand put and carried

(18) "38-Income-Tax"

***Mr. C. R. Iyyunni** *(Minister for Revenue):* I move that an additional allotment of Rs. 73,315 be granted to Government under "38-Income-tax". The Sales Tax Act was passed in the last session of the Council, *i.e.*, the Budget Session. Since that time for the carrying out of the provision under that Act an establishment had to be created. Under the Establishment a list has already been given of the various items of expenditure necessary. Of course, there is a complaint tabled here that there was hurry exhibited in making appointments under the Sales Tax Department. Of course, I am anticipating the cut motion by Mr. P. Kumaran Ezhthassan. There is a certain amount of truth that it was done in a hurry and it had to be done rather expeditiously and quickly for the reason that the tax will have to be collected from the persons from whom it is to be collected under the Sales Tax Act. With regard to that matter, I just want to give the information that the appointments have been made one day earlier than the date on which we took charge. It may be that it would have been more graceful if the appointments were made after the Ministry took charge. But when expedition and despatch is the cry of the day, in this particular matter when a certain amount of haste or hurry was made, I do not think there is much room for complaint, provided what has been done is the proper thing under the circumstances. I can only say that much. Since the various items given here are absolutely necessary for running the establishment, I pray that the demand be accepted and the House be pleased to grant the allotment.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* I move, Sir, that this supplementary grant of Rs. 73,315 under "38-Income-tax" be reduced by Re. 1, to censure the Government in the hurry exhibited by them in making the appointment to the Sales-Tax Department.

Mr. President: Does the Hon'ble Member move the other cut motion together with this?

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* No, Sir, that stands on a different footing.

The wording of the cut motion shows what the purpose is. The Hon'ble Minister who moved the grant has given us very useful information. It was one day before my esteemed friends took charge that these appointments costing the Government a small sum of Rs. 73,000 and odd were made; and the apologia put forward by my Hon'ble friend the Minister for Revenue for the persons who were responsible for making these huge appointments, is that when despatch is the cry of the day there is not much room for complaint. I do concede that there is no room for complaint, but abundant room for censuring the Government exists as distinguished from complaint. I am not registering any complaint at all. There is no petition

*Speech not corrected by the Hon'ble Member.

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